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The reader is rarely left in ignorance of the sources of the matter in the text. The notes and references are full — all but excessive. If he can keep his eyes from the foot of the page he will find a good deal of satisfaction in reading the details of the struggles during this time of pioneering.

C. C. A.

A Comparative Study of the Administration of City Finances in the United States, with Special Reference to the Budget. By FREDERICK R. CLOW. (Publications of the American Economic Association. Third series, Vol. II, No. 4.) New York: The Macmillan Company, 1901. 8vo, pp. vi+148.

DURING the last few years several important studies in municipal finance have been published. With a few exceptions, these were histories of the finances of single cities. Aside from the statistical tables compiled and published by the department of labor, Professor Clow's monograph is the first comparative study of any considerable scope in American municipal finance.

Mr. Clow has investigated only one section of the field. The nature and the making of the budget, the methods of controlling expenditures after the budget is made, and the methods of accounting and making reports from the body of the book. An introductory chapter sets forth the nature and functions of city government, while a final chapter notes some of the sources available for the study of local finance. The book also contains a list of documents used as "sources of information," and a list of books which have been useful to the author in this investigation.

Even were it desirable, a summary of the materials presented in this monograph could not be made here. The author has collected data from 102 cities by consulting their published reports, by corresponding with public officials, and by visiting about one-fourth of the 102 municipalities. The data are not as full at some points as one would wish, or as they could have been made, had further use of the large public libraries been possible. Though a few errors have been noted, the work seems to be fairly accurate in details. But an occasional paucity of data and an occasional misstatement of fact in such a study are not of great consequence. Its purpose is to present a view of the situation as a whole, and to bring out the typical

and the more common variations with their explanations, rather than to show what holds true in specific instances. This the author has done well.

H. A. MILLIS.

City Government in Canada.—Westmount: a Municipal Illustration.—Municipal Government in Toronto.—Bibliography. By S. MORLEY WICKETT. (University of Toronto Studies: History and Economics. Vol. II, No. 1.) Toronto: The University Library, 1902. 8vo, pp. 64.

TO GIVE a general idea of city government in Canada, or serve as an introduction to its further study, this pamphlet is all that could be desired. It consists of the four separate papers named above; the one on Westmount is by the mayor of that city; the other three are by Dr. Wickett.

The author and editor has made his work doubly interesting to those of us who live in the United States by his knowledge of our own cities and the constant comparisons he makes between them and the cities of Canada. In the most important features Canadians have followed English precedents rather than ours. They have not attracted many foreigners, and the population is almost purely British except for the French in Quebec; the suffrage is restricted; party lines are rarely observed in municipal affairs; officers are appointed without fixed terms, and serve during good behavior. On the other hand, similarity to our conditions is shown in the small amount of administrative control exercised over the cities by the province, in the frequent interference of the provincial legislature with city affairs and of the city aldermen with executive work.

The problem of dealing with local monopolies exists in Canada as everywhere else. Public ownership is rare. Franchises are usually granted for short terms, though in Toronto the gas company has a perpetual franchise. Westmount gives one instance of wholesome public control; the city has a fine library building, the cost of which was defrayed out of the deposit forfeited by a projected gas company.

It is of interest to find that part of a city's revenue in Canada is derived from an income tax. Montreal also levies a business tax based on the rental of the premises occupied, on the plan of the French